

Hearing Date and Time: June 6, 2013 at 3:00 p.m. (Prevailing Eastern Time)
Response Date and Time: May 28, 2013 at 4:00 p.m. (Prevailing Eastern Time)

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Jordan A. Wishnew

*Counsel to the Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:	)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u>,	)	Chapter 11
)	
Debtors.	)	Jointly Administered
-----)	

**NOTICE OF DEBTORS' THIRD OMNIBUS OBJECTION
TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

PLEASE TAKE NOTICE that the undersigned have filed the attached *Debtors' Third Omnibus Objection to Claims (Amended and Superseded Claims)* (the "Omnibus Objection"), which seeks to alter your rights by either disallowing, modifying and/or reducing your claim against the above-captioned Debtors.

PLEASE TAKE FURTHER NOTICE that a hearing on the Omnibus Objection will take place on **June 6, 2013 at 3:00 p.m. (Prevailing Eastern Time)** before the Honorable Martin Glenn, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, Room 501.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Omnibus Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic case filing system, and be served, so as to be received no later than **May 28, 2013 at 4:00 p.m. (Prevailing Eastern Time)**, upon: (a) counsel to the Debtors, Morrison & Foerster LLP, 1290 Avenue of the Americas, New York, NY 10104 (Attention: Gary S. Lee, Norman S. Rosenbaum, and Jordan A. Wishnew); (b) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, NY 10004 (Attention: Tracy Hope Davis, Linda A. Riffkin, and Brian S. Masumoto); (c) the Office of the United States Attorney General, U.S. Department of Justice, 950 Pennsylvania Avenue NW, Washington, DC 20530-0001 (Attention: US Attorney General, Eric H. Holder, Jr.); (d) Office of the New York State Attorney General, The Capitol, Albany, NY 12224-0341 (Attention: Nancy Lord, Esq. and Enid N. Stuart, Esq.); (e) Office of the U.S. Attorney for the Southern District of New York, One St. Andrews Plaza, New York, NY 10007 (Attention: Joseph N. Cordaro, Esq.); (f) counsel for Ally Financial Inc., Kirkland & Ellis LLP, 153 East 53rd Street, New York, NY 10022 (Attention: Richard M. Cieri and Ray Schrock); (g) counsel for the committee of unsecured creditors, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth Eckstein and Douglas Mannal); (h) counsel for Ocwen Loan Servicing, LLC, Clifford Chance US LLP, 31 West 52nd Street, New York, NY 10019 (Attention: Jennifer C. DeMarco and Adam Lesman);

(i) counsel for Berkshire Hathaway Inc., Munger, Tolles & Olson LLP, 355 South Grand Avenue, Los Angeles, CA 90071 (Attention: Thomas Walper and Seth Goldman); (j) Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346 (if by overnight mail, to 2970 Market Street, Mail Stop 5-Q30.133, Philadelphia, PA 19104-5016); (k) Securities and Exchange Commission, New York Regional Office, 3 World Financial Center, Suite 400, New York, NY 10281-1022 (Attention: George S. Canellos, Regional Director); and (l) and special counsel to the Committee, SilvermanAcampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, NY 11753 (Attention: Ronald J. Friedman).

PLEASE TAKE FURTHER NOTICE that if you do not timely file and serve a written response to the relief requested in the Omnibus Objection, the Bankruptcy Court may deem any opposition waived, treat the Omnibus Objection as conceded, and enter an order granting the relief requested in the Omnibus Objection without further notice or hearing.

Dated: May 1, 2013
New York, New York

Respectfully submitted,

/s/ Norman S. Rosenbaum
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Norman S. Rosenbaum
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u>,	)	Chapter 11
)	
Debtors.	)	Jointly Administered
_____)	

**DEBTORS' THIRD OMNIBUS OBJECTION
TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT A ATTACHED TO THE PROPOSED ORDER.

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JORDAN A. WISHNEW, AT (212) 468-8000.**

TO THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE:

Residential Capital, LLC and its affiliated debtors, in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

RELIEF REQUESTED

1. The Debtors file this third omnibus objection to claims (the “Third Omnibus Claims Objection”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these Chapter 11 Cases (the “Procedures Order”) [Docket No. 3294], seeking entry of an order (the “Proposed Order”), in a form substantially similar to that attached hereto as **Exhibit 2**, disallowing and expunging the claims listed on **Exhibit A**¹ annexed to the Proposed Order. In support of the Third Omnibus Claims Objection, the Debtors submit the Declaration of Deanna Horst in Support of the Debtors’ Third Omnibus Claims Objection (the “Horst Declaration”), attached hereto as **Exhibit 1** and filed concurrently herewith.

2. The Debtors have examined the proofs of claim identified on **Exhibit A** to the Proposed Order and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently-filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The

¹ Claims listed on **Exhibit A** are reflected in the same manner as they appear on the claims register maintained by KCC (defined herein).

Debtors seek the disallowance and expungement from the official claims register maintained for the Debtors in the Chapter 11 Cases of the Amended and Superseded Claims and preservation of the Debtors' right to later object to any Surviving Claim on any other basis.

3. This Third Omnibus Claims Objection does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Debtors expressly reserve all rights to object on any other basis to any Surviving Claim and to any Amended and Superseded Claim as to which the Court does not grant the relief requested herein.

4. No Borrower Claims (as defined in the Procedures Order) are included in this Third Omnibus Claims Objection.

JURISDICTION

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

BACKGROUND

6. On May 14, 2012, each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors are managing and operating their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

7. On May 16, 2012, the United States Trustee for the Southern District of New York appointed a nine member official committee of unsecured creditors [Docket No. 102].

8. On June 20, 2012, the Court directed that an examiner be appointed, and on July 3, 2012, the Court approved Arthur J. Gonzalez as the examiner [Docket Nos. 454, 674].

9. On July 17, 2012, the Court entered an order [Docket No. 798] appointing Kurtzman Carson Consultants LLC (“KCC”) as the notice and claims agent in these Chapter 11 Cases. Among other things, KCC is authorized to (a) receive, maintain, and record and otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain official claims registers for each of the Debtors.

10. On August 29, 2012, this Court entered an order approving the Debtors’ motion to establish procedures for filing proofs of claim in the Chapter 11 Cases [Docket No. 1309] (the “Bar Date Order”). The Bar Date Order established, among other things, (i) November 9, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline to file proofs of claim by virtually all creditors against the Debtors (the “General Bar Date”) and prescribing the form and manner for filing proofs of claim; and (ii) November 30, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for governmental units to file proofs of claim (the “Governmental Bar Date”). (Bar Date Order ¶¶ 2, 3). On November 7, 2012, the Court entered an order extending the General Bar Date to November 16, 2012 at 5:00 p.m. (Prevailing Eastern Time) [Docket No. 2093]. The Governmental Bar Date was **not** extended.

11. To date, approximately 6,839 proofs of claim have been filed in the Chapter 11 Cases as reflected on the Debtors’ claims registers.

12. On March 21, 2013, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 150 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

**THE AMENDED AND SUPERSEDED CLAIMS
SHOULD BE DISALLOWED AND EXPUNGED**

13. Based upon their review of the claims filed on the claims register in these Chapter 11 Cases maintained by KCC, the Debtors have determined that each Amended and

Superseded Claim identified on **Exhibit A** annexed to the Proposed Order has been amended and superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor. (See Horst Declaration ¶¶ 3, 4).

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); In re Adelphia Commc’ns Corp., Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); In re Rockefeller Ctr. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent proofs of claim filed by the same creditor are routinely disallowed and expunged. See, e.g., In re Enron Corp., Case No. 01 B 16034 (AJG), 2005 WL 3874285, at *1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superseded by the Amended Claim, it was disallowed and expunged”); In re Best Payphones, Inc., Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

16. The Debtors are not required to pay on the same claim more than once. See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of the Amended and Superseded Claims will also enable the Debtors to maintain a claims register that more accurately reflects the claims asserted against the Debtors.

17. Upon reviewing the proofs of claim that are the subject of this Third Omnibus Claims Objection, the Debtors seek to disallow and expunge the Amended and Superseded Claims on the basis that such claims have been amended and superseded by at least one subsequently-filed, corresponding claim filed by the same creditor. (See Horst Declaration ¶ 3).

18. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims listed on **Exhibit A** to the Proposed Order.² The Surviving Claims will remain on the claims register subject to further objections on any other basis.

NOTICE

19. The Debtors have served notice of this Third Omnibus Claims Objection in accordance with the Case Management Procedures entered on May 23, 2012 [Docket No. 141] and the Procedures Order. The Debtors submit that no other or further notice need be provided.

NO PRIOR REQUEST

20. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order substantially in the form of the Proposed Order granting the relief requested herein and granting such other relief as is just and proper.

² Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

Dated: May 1, 2013
New York, New York

/s/ Norman S. Rosenbaum

Gary S. Lee

Norman S. Rosenbaum

Jordan A. Wishnew

MORRISON & FOERSTER LLP

1290 Avenue of the Americas

New York, New York 10104

Telephone: (212) 468-8000

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*Counsel for the Debtors and
Debtors in Possession*

Exhibit 1

Horst Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:	)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u>,	)	Chapter 11
)	
Debtors.	)	Jointly Administered
_____)	

**DECLARATION OF DEANNA HORST IN SUPPORT OF
DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS
(AMENDED AND SUPERSEDED CLAIMS)**

I, Deanna Horst, hereby declare as follows:

1. I am the Senior Director of Claims Management for Residential Capital, LLC and its affiliates ("ResCap"), a limited liability company organized under the laws of the state of Delaware and the parent of the other debtors and debtors in possession in the above-captioned Chapter 11 Cases (collectively, the "Debtors").¹ I have been employed by affiliates of ResCap for eleven years, the last ten months in my current position. I began my association with ResCap in 2001 as the Director, Responsible Lending Manager, charged with managing the Debtors' responsible lending on-site due diligence program. In 2002, I became the Director of Quality Asset Management, managing Client Repurchase, QA and Compliance—a position I held until 2006, at which time I became the Vice President of the Credit Risk Group, managing Correspondent and Broker approval and monitoring. In 2011, I became the Vice President, Business Risk and Controls, and supported GMAC Mortgage, LLC and Ally Bank in this role. In my current position, I am responsible for Claims Management and Reconciliation and Client Recovery. I am authorized to submit this declaration (the "Declaration") in support of the

¹ The names of the Debtors in these cases and their respective tax identification numbers are identified on Exhibit 1 to the *Affidavit of James Whitlinger, Chief Financial Officer of Residential Capital, LLC, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 6], dated May 14, 2012.

Debtors' Third Omnibus Objection to Claims (Amended and Superseded Claims) (the "Objection").²

2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors' operations and finances, information learned from my review of relevant documents and information I have received through my discussions with other members of the Debtors' management or other employees, the Debtors' professionals and consultants, and/or Kurtzman Carson Consultants LLC ("KCC"), the Debtors' notice and claims agent. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection on that basis.

3. In my capacity as Senior Director of Claims Management, I am intimately familiar with the Debtors' claims reconciliation process. Except as otherwise indicated, all statements in this Declaration are based upon my familiarity with the Debtors' books and records (the "Books and Records"), the Debtors' schedules of assets and liabilities and statements of financial affairs filed in these Chapter 11 Cases (collectively, the "Schedules"), my review and reconciliation of claims, and/or my review of relevant documents. I or my designee at my direction have reviewed and analyzed the proof of claim forms and supporting documentation, if any, filed by the claimants listed on Exhibit A to the Proposed Order. In connection with this analysis, where applicable, the Debtors and their professional advisors have reviewed (i) information supplied or verified by personnel in departments within the Debtors' various business units, (ii) the Books and Records, (iii) the Schedules, (iv) the other filed proofs of claim, and/or (v) the official claims register maintained in the Debtors' Chapter 11 Cases.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Objection.

filed in these Chapter 11 Cases. Based on a thorough review of the Amended and Superseded proofs of claim at issue, whether or not the Surviving Claims specifically state on their face that they are amendments of the corresponding Amending and Superseded Claims, the Debtors have determined that each claim listed in the rows below the column entitled “Claim to be Disallowed” on Exhibit A annexed to the Proposed Order has been amended and superseded by a later-filed claim or claims by the same claimant that the Debtors have determined relate to the same subject matter. The Debtors’ examination of those Claims revealed that the Surviving Claims were filed by the same claimant, and on account of the same obligations, as that creditor’s corresponding Claim previously filed with the Court and/or KCC. If the Amended and Superseded Claims are not disallowed and expunged, the claimants who filed these Claims may receive a wholly improper recovery to the detriment of other creditors.

5. Accordingly, based upon this review, and for the reasons set forth in the Objection, I have determined that each Amended and Superseded Claim that is the subject of the Objection should be accorded the proposed treatment described in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: April 30, 2013

/s/ Deanna Horst

Deanna Horst

Senior Director of Claims Management for
Residential Capital, LLC

Exhibit 2

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u>,	)	Chapter 11
)	
Debtors.	)	Jointly Administered
)	

**ORDER GRANTING DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS
(AMENDED AND SUPERSEDED CLAIMS)**

Upon the third omnibus objection to claims, dated May 1, 2013 (the "Third Omnibus Claims Objection"),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the "Procedures Order"), disallowing and expunging the Amended and Superseded Claims on the basis that such claims have been amended and superseded by at least one subsequently-filed, corresponding claim, all as more fully described in the Third Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Third Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Third Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Third Omnibus Claims Objection having been provided,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Third Omnibus Claims Objection.

and it appearing that no other or further notice need be provided; upon consideration of the Third Omnibus Claims Objection and the Declaration of Deanna Horst in Support of the Debtors' Third Omnibus Objection to Claims (Amended and Superseded Claims), annexed to the Third Omnibus Claims Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Third Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Third Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Third Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit A annexed hereto under the heading "Claims to be Disallowed and Expunged" (collectively, the "Amended and Superseded Claims") are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to disallow and expunge the Amended and Superseded Claims identified on the schedule attached as Exhibit A hereto so that such claims are no longer maintained on the Debtors' claims register; and it is further

ORDERED that the claims listed on Exhibit A annexed hereto under the heading "Surviving Claims" (collectively, the "Surviving Claims") will remain on the claims register, and such claims are neither allowed nor disallowed at this time; and it is further

ORDERED that the disallowance and expungement of the Amended and Superseded Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Third Omnibus Claims Objection as provided therein shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any Surviving Claims, and all rights to object on any basis are expressly reserved with respect to any Surviving Claim listed on Exhibit A annexed hereto or any other claim not listed on Exhibit A; and it is further

ORDERED that this Order shall be a final order with respect to each of the Amended and Superseded Claims identified on Exhibit A, annexed hereto, as if each such Amended and Superseded Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2013
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed								Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	ANTHONY KELLER LAW OFFICE PO BOX 6454 MAYAGUEZ, PR 00681	4962	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$100,000,000.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	Anthony Keller Law Office Rebecca Keller PO Box 16063 San Juan, PR 00908-6063	5866	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Capital, LLC	12-12020
2	Asset Management Fund d/b/a AMF Funds AMF Intermediate Mortgage Fund AMF Ultra Short Mortgage Fund Labaton Sucharow LLP 140 Broadway New York, NY 10005	2647	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Asset Management Fund d/b/a AMF Funds AMF Intermediate Mortgage Fund AMF Ultra Short Mortgage Fund Labaton Sucharow LLP 140 Broadway New York, NY 10005	2927	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
3	Avaya Inc c/o RMS Bankruptcy Services P.O. Box 5126 Timonium, MD 21094	502	09/17/2012	\$247,574.45 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	Avaya Inc c/o RMS Bankruptcy Services P.O. Box 5126 Timonium, MD 21094	6404	12/28/2012	\$38,230.84 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
4	Banc of America Funding Corporation Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	2736	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Banc of America Funding Corporation Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	5888	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
5	Bexar County David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	84	06/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$58,719.70 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Bexar County David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5748	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$26,324.75 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
6	City of Alton Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	197	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$579.66 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	City of Alton Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5924	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$580.72 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
7	City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	70	06/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$10,872.95 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5765	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$12,878.54 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
8	City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	176	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5761	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,280.99 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
9	City of Elsa Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	200	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,769.66 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	City of Elsa Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5926	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,767.75 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed								Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
10	City of McAllen Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	192	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$420.82 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	City of McAllen Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5921	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$420.82 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
11	City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	58	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,401.29 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	1207	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,463.68 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
12	City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	92	06/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,518.29 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	1227	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,188.17 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
13	City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	1227	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,188.17 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4890	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,215.23 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
14	City of San Juan Diane W. Sanders Linebarger Goggan Blair & Sampson LLP P.O. Box 17428 Austin, TX 78760-7428	179	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$483.91 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	City of San Juan Diane W. Sanders Linebarger Goggan Blair & Sampson LLP P.O. Box 17428 Austin, TX 78760-7428	5937	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$500.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
15	Commonwealth of Massachusetts (through the Office of the Attorney General) Justin Lowe, AAG Office of the Attorney General One Ashburton Place Boston, MA 02108	5783	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Commonwealth of Massachusetts (through the Office of the Attorney General) Justin Lowe Office of the Attorney General One Ashburton Place Boston, MA 02108	6025	11/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
16	Cypress - Fairbanks ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	41	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,696.38 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Cypress - Fairbanks ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5818	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,045.35 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
17	Cypress - Fairbanks ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	42	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,468.71 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Cypress - Fairbanks ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5827	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,415.91 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
18	Dallas County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	28	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,498.52 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Dallas County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4891	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,531.91 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed								Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
19	DIVISION OF WATER PO BOX 94540 CLEVELAND, OH 44101	975	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$532.16 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	DIVISION OF WATER PO BOX 94540 CLEVELAND, OH 44101	1053	10/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$532.16 General Unsecured	Homecomings Financial, LLC	12-12042
20	Durbin Crossing Community Development District c/o Michael C. Eckert, Esq. Hopping Green & Sams, P.A. 119 S. Monroe Street, Suite 300 Tallahassee, FL 32301	2084	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,025,138.49 Secured \$0.00 Priority \$0.00 General Unsecured	DOA Properties IX (Lots-Other), LLC	12-12023	Amended / Superseded	Durbin Crossing Community Development District c/o Michael C. Eckert, Esq., Hopping Green & Sams, P.A. 119 S Monroe St Ste 300 Tallahassee, FL 32301	2085	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,025,138.49 Secured \$0.00 Priority \$0.00 General Unsecured	DOA Properties IX (Lots-Other), LLC	12-12023
21	ECTOR CAD DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	174	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	ECTOR CAD DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	5777	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$9,686.94 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042
22	Edcouch - Elsa ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	202	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,060.03 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Edcouch - Elsa ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5925	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,246.30 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
23	European Capital Partners Inc. 8280 Florence Ave Suite 205 Downey, CA 90041	5293	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,223,221.89 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	European Capital Partners Inc. 8280 Florence Ave Suite 205 Downey, CA 90041	5415	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,223,221.89 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
24	Falls County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	181	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$17.08 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Falls County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5927	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$17.31 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
25	Fort Bend County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston , TX 77253-3064	32	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,865.11 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Amended / Superseded	Fort Bend County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5740	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,637.73 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047
26	Fort Bend County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston , TX 77253-3064	39	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,750.51 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Fort Bend County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston , TX 77253-3064	5820	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,598.26 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
27	Fort Bend County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston , TX 77253-3064	44	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$450.06 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Fort Bend County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston , TX 77253-3064	5821	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$535.70 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed							Surviving Claims					
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
28 Fulton County Tax Commissioner 141 Pryor St Suite 1113 Atlanta, GA 30303	1934	10/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$9,128.01 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Fulton County Tax Commissioner 141 Pryor St Suite 1115 Atlanta, GA 30303	2890	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$6,404.69 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
29 Galveston County John P. Dillman Linebarger Goggan Blair & Sampson LLP P.O. Box 3064 Houston, TX 77253-3064	35	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,480.15 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Galveston County John P. Dillman Linebarger Goggan Blair & Sampson LLP P.O. Box 3064 Houston, TX 77253-3064	5822	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$8,189.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
30 Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	30	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,931.50 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062	Amended / Superseded	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5739	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,090.90 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062
31 Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	33	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$588.24 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5733	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$587.97 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042
32 Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	36	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$48,174.48 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5819	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$33,243.60 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
33 Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	40	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$9,445.09 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Amended / Superseded	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5826	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,423.51 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030
34 Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	43	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,497.33 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5825	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,923.26 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
35 Hernando County Tax Collector 20 N Main St Room 112 Brooksville, FL 34601-2892	137	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	EPRE LLC	12-12024	Amended / Superseded	Hernando County Tax Collector 20 N Main St Room 112 Brooksville, FL 34601-2892	314	07/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	EPRE LLC	12-12024
36 Hidalgo Co ESD # 02 Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	201	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$60.06 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Hidalgo Co ESD # 02 Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5928	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$64.46 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed							Surviving Claims						
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
37	Hidalgo County John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	80	06/11/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,695.69 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Hidalgo County John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	6322	12/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,637.70 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
38	Hidalgo County John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	81	06/11/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,443.22 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Hidalgo County John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	6320	12/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$648.84 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
39	Hunt County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	686	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$542.04 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Hunt County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4880	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$38,718.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
40	Judson ISD David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	85	06/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,114.69 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Judson ISD David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5780	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,055.78 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
41	LA JOYA ISD DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 17428 AUSTIN, TX 78760-7428	185	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$900.20 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	LA JOYA ISD DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 17428 AUSTIN, TX 78760-7428	5929	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$927.06 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
42	Limestone County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	196	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$847.68 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Limestone County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5930	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,024.87 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
43	McAllen Independent School District John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	78	06/11/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,534.80 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	McAllen Independent School District John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	6323	12/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,136.68 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
44	Merrill Lynch Mortgage Investors, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	2737	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Merrill Lynch Mortgage Investors, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	5890	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed							Surviving Claims					
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
45 Merrill Lynch Mortgage Lending, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	2738	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Merrill Lynch Mortgage Lending, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	5889	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
46 Mission CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	188	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$791.82 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Mission CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5931	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$793.88 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
47 Montgomery County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	37	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$26,780.82 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Montgomery County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5824	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,114.88 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
48 Montgomery County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	45	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$8,985.97 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Montgomery County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5828	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,205.02 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
49 New York State Department of Taxation & Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	223	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$151.82 Priority \$521.67 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	6436	01/22/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$151.82 Priority \$1,121.67 General Unsecured	Residential Capital, LLC	12-12020
50 New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	64	06/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$12.61 Priority \$100.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	6436	01/22/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$151.82 Priority \$1,121.67 General Unsecured	Residential Capital, LLC	12-12020
51 Northwest ISD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	687	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$12,120.76 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Northwest ISD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4881	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,914.10 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
52 Nueces County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	191	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$22,931.14 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Nueces County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5918	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,475.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
53 ORANGE COUNTY TREASURER-TAX COLLECTOR ATTN BANKRUPTCY UNIT P.O. BOX 1438 SANTA ANA, CA 92702	175	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$18,684.12 Secured \$37,073.58 Priority \$221.24 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	ORANGE COUNTY TREASURER-TAX COLLECTOR ATTN BANKRUPTCY UNIT P.O. BOX 1438 SANTA ANA, CA 92702	5881	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$520.37 Secured \$18.70 Priority \$4,162.86 General Unsecured	Residential Capital, LLC	12-12020

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed								Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
54	Pharr - San Juan - Alamo ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	178	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$890.51 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Pharr - San Juan - Alamo ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5932	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$920.31 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
55	Prodigus Opportunity Fund, LLC 402 Macy Dr Rosewell, GA 30076-6353	103	06/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,366,567.28 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Prodigus Opportunity Fund, LLC 402 Macy Dr Rosewell, GA 30076-6353	2520	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,401,964.43 General Unsecured	GMAC Mortgage, LLC	12-12032
56	Prodigus Opportunity Fund, LLC 402 Macy Dr Rosewell, GA 30076-6353	2575	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,366,567.28 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Prodigus Opportunity Fund, LLC 402 Macy Dr Rosewell, GA 30076-6353	2520	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,401,964.43 General Unsecured	GMAC Mortgage, LLC	12-12032
57	Rio Grande City CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	284	07/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$899.98 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Rio Grande City CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5933	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$111.80 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
58	Round Rock ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	187	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,139.99 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Round Rock ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5936	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured W/D Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
59	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	157	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,954.67 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	6438	01/18/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,832.57 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
60	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	158	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,536.31 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	6437	01/18/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,938.93 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
61	Shabbir A. Khan, San Joaquin County Tax Collector P.O. Box 2169 Stockton, CA 95201-2169	2205	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$200,066.90 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Shabbir A. Khan, San Joaquin County Tax Collector P.O. Box 2169 Stockton, CA 95201-2169	6447	02/07/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$215,483.70 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
62	Sharyland ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	180	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,936.10 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Sharyland ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5938	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,666.42 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed								Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
63	South Texas College Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	189	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,795.07 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	South Texas College Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5917	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,441.65 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
64	South Texas College Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	195	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$147.04 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	South Texas College Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5920	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$147.04 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
65	South Texas ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	184	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$586.05 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	South Texas ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5922	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$470.67 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
66	South Texas ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	194	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$48.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	South Texas ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5915	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$48.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
67	State of New York Department of Labor Unemployment Insurance Division Governor W. Averell Harriman State Office Building Campus Building 12, Room 256 Albany, NY 12240	363	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$208.33 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	State of New York Department of Labor Unemployment Insurance Division Governor W. Averell Harriman State Office Building Campus Building 12, Room 256 Albany, NY 12240	6342	12/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$265.69 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
68	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	2453	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	4758	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	GMAC Mortgage, LLC	12-12032
69	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	2456	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	4757	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	Homecomings Financial, LLC	12-12042
70	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	3954	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	4758	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	GMAC Mortgage, LLC	12-12032
71	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	4084	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	Susan Marie Gray, Attorney at Law 22255 Center Ridge Road, Suite 201 Rocky River, OH 44116	4757	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$122,481.59 General Unsecured	Homecomings Financial, LLC	12-12042

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed								Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
72	Tarrant County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	26	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$45,404.60 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Tarrant County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	5809	11/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$9,077.94 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
73	Tarrant County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	60	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,416.01 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	Tarrant County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4889	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,916.19 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042
74	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	390	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	GMACR Mortgage Products, LLC	12-12037	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6098	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	GMACR Mortgage Products, LLC	12-12037
75	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	391	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6099	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042
76	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	394	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	RFC Construction Funding, LLC	99-12069	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6104	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	RFC Construction Funding, LLC	99-12069
77	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	395	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6103	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
78	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	396	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	Residential Consumer Services of Texas, LLC	12-12057	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6102	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	Residential Consumer Services of Texas, LLC	12-12057
79	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	397	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6101	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047
80	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	398	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	DOA Properties IX (Lots-Other), LLC	12-12023	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6095	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	DOA Properties IX (Lots-Other), LLC	12-12023

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed							Surviving Claims					
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
81 Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	399	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	Executive Trustee Services, LLC	12-12028	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6096	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	Executive Trustee Services, LLC	12-12028
82 Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	400	08/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	Ladue Associates, Inc.	12-12043	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6100	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	Ladue Associates, Inc.	12-12043
83 Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	402	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$500,000.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy - Collections Division P.O. Box 12548 Austin, TX 78711-2548	6097	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,617,207.41 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
84 Thomas C. Melzer c/o Lloyd A. Palans, Esq. Bryan Cave LLP 1290 Avenue of the Americas New York, NY 10104	4440	11/12/2012	UNLIQUIDATED Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	Thomas C. Melzer c/o Lloyd A. Palans, Esq. Bryan Cave LLP 1290 Avenue of the Americas New York, NY 10104	6401	12/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured UNLIQUIDATED Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
85 Thomas Jacob c/o Lloyd A. Palans, Esq. Bryan Cave LLP 1290 Avenue of the Americas New York, NY 10104	4441	11/12/2012	UNLIQUIDATED Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	Thomas Jacob c/o Lloyd A. Palans, Esq. Bryan Cave LLP 1290 Avenue of the Americas New York, NY 10104	6400	12/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured UNLIQUIDATED Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
86 TW Telecom Inc. 10475 Park Meadows Drive Littleton, CO 80124	73	06/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$7,854.15 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	TW Telecom Inc. 10475 Park Meadows Drive Littleton, CO 80124	6428	01/14/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$23,908.35 General Unsecured	Residential Capital, LLC	12-12020
87 TW Telecom Inc. 10475 Park Meadows Drive Littleton, CO 80124	215	06/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$13,395.53 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	TW Telecom Inc. 10475 Park Meadows Drive Littleton, CO 80124	6428	01/14/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$23,908.35 General Unsecured	Residential Capital, LLC	12-12020
88 West Virginia State Auditors Office, Glen B. Gainer, Auditor G Russell Rollyson WVSAO Capitol Complex, Bldg. 1, Rm-W-100 Charleston, WV 25305	549	09/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,429.97 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Amended / Superseded	West Virginia State Auditors Office G Russell Rollyson WVSAO Capitol Complex Bldg 1 Rm W-100 Charleston, WV 25305	1150	10/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$6,907.30 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
89 Wise CAD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	117	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,455.75 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Wise CAD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4879	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,489.77 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRD OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed							Surviving Claims						
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
90	Wise CAD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	118	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$742.04 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Amended / Superseded	Wise CAD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4884	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$729.17 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047
91	Wise County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	116	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$243.30 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Amended / Superseded	Wise County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4885	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$238.40 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047
92	Wise County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	119	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,318.28 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Amended / Superseded	Wise County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4883	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,568.13 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032